

Which Form Should I Use?



e-file and you won't have to decide which form to use! The software will select the correct form for you.

Were you and, if married, your spouse a resident of California during the entire year 2004?

Yes. Check the chart below to see which form to use.

No. You must use the Long or Short Form 540NR. To download or order the California Nonresident or Part-Year Resident Income Tax Booklet, see page 67, "Where to Get Income Tax Forms and Publications."

	Form 540 2EZ	Form 540A	Form 540
Filing Status	<p>Form not included in booklet. *See the note at the bottom of this column.</p> <p>Single, married filing jointly, head of household, qualifying widow(er)</p>	Any filing status	Any filing status
Dependents	0-3 allowed	All dependents you are entitled to claim	All dependents you are entitled to claim
Amount of Income	<p>Total income of:</p> <ul style="list-style-type: none"> \$100,000 or less if single or head of household \$200,000 or less if married filing jointly or qualifying widow(er) 	Any amount of income	Any amount of income
Sources of Income	<p>Only income from:</p> <ul style="list-style-type: none"> Wages, salaries, tips Taxable interest, dividends, and pensions Taxable scholarship and fellowship grants (only if reported on Form(s) W-2) Unemployment compensation Paid family leave U.S. Social Security Tier 1 and tier 2 railroad retirement payments <p>Note: You cannot use Form 540 2EZ if you (or your spouse, if married) can be claimed as a dependent by another taxpayer, and your TOTAL income is less than or equal to \$10,515 if single; \$20,980 if married filing jointly or qualifying widow(er); or \$14,880 if head of household.</p>	<p>Only income from:</p> <ul style="list-style-type: none"> Wages, salaries, tips Taxable scholarship and fellowship grants Interest and dividends Unemployment compensation reported on Form 1099-G Paid family leave Social security benefits Tier 1 and tier 2 railroad retirement payments Fully and partially taxable IRA distributions, pensions, and annuities Alimony 	All sources of income
Adjustment to Income	No adjustments to income	<p>Allowed if the amount is the same as your federal adjustments to income</p> <p>Note: If you claimed educator expenses or the tuition and fees deduction, do not file Form 540A.</p>	All adjustments to income
Standard Deduction	Allowed	Allowed	Allowed
Itemized Deductions	No itemized deductions	Allowed if the amount is the same as your federal itemized deductions (except for state, local, and foreign taxes paid)	All itemized deductions
Payments	Only withholding shown on Form(s) W-2	<ul style="list-style-type: none"> Withholding shown on Form(s) W-2, W-2G, and 1099-R Estimated tax payments Payments made with extension voucher Excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) 	<ul style="list-style-type: none"> Withholding shown on Form(s) W-2, W-2G, 1099, 592-B, 593-B, and 594 Estimated tax payments Payments made with extension voucher Excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI)
Tax Credits	<ul style="list-style-type: none"> Personal exemption credit Up to three dependent exemption credits Nonrefundable renter's credit Senior exemption credit 	<ul style="list-style-type: none"> Personal exemption credit Senior exemption credit Blind exemption credit Dependent exemption credit Nonrefundable renter's credit Child and Dependent Care Expenses Credit 	All tax credits
Other Taxes	<p>Only tax computed using the 540 2EZ Table</p> <p>*Note: If you qualify to use Form 540 2EZ, go to www.ftb.ca.gov to e-file or to download this form, or see "Order Forms and Publications" on the back cover.</p>	Tax computed using the tax table	<p>All taxes:</p> <ul style="list-style-type: none"> Tax computed using the tax table Alternative minimum tax Tax on early distributions from IRAs or other qualified retirement plans Tax on distributions from MSAs and education IRAs Tax for children under age 14 with investment income of more than \$1,600 Tax on lump-sum distributions Recapture taxes Deferred tax on certain installment obligations Tax on accumulation distributions of trusts
<p> If you qualify to use 540 2EZ or 540A, go to www.ftb.ca.gov to CalFile or e-file. You're likely to qualify for free!</p>			